State & Local Government Committee 2

Amendment No. 2 to HB3165

Todd
Signature of Sponsor

AMEND   Senate Bill No. 3016*   **House Bill No. 3165**

by deleting subsection (d) of Section 6, as amended, and by substituting instead the following language:

(d)

(1) The resolution levying the tax shall:

(A) Provide for the amount or rate of the tax, after having met the requirements of subsection (c);

(B) Establish the manner in which the tax is to be paid, the date the tax is due, the date the tax becomes delinquent, and the amount or rate of any penalties and interest to be added to the delinquent taxes; and

(C) Designate the trustee as the tax collection official or establish a procedure for entering into a contract with the electric utility providing electricity for sale to consumers in the service area encompassing the 911 district to collect the tax from each subscriber, adding the tax as a separately designated item on the electric bill.

(D) As used in this subdivision (C) "electric utility" means any person, municipality, county, metropolitan government, cooperative, board, commission, district, or any entity created or authorized by public act, private act or general law to provide electricity for sale to consumers in the service area encompassing the 911 district. "Cooperative" means any cooperative providing electric utility services.

(2)

      (A) If the trustee is designated as the tax collection official, the trustee is authorized to bill and collect such tax in the manner deemed most appropriate by the trustee. If the resolution sets the tax due date as the same date and time as ad valorem taxes are due, the trustee may:

            (i) Add the tax as a separately designated item on the ad valorem tax notice issued by the county trustee to a taxpayer owing the ad valorem tax;

            (ii) Remit a notice to a taxpayer who does not owe ad valorem tax for property located in the county at the same time as the ad valorem tax notices are issued; or

            (iii) Develop another appropriate method of notification.

      (B) If the county legislative body elects to enter into a contract with the electric utility, as provided in subdivision (1)(C), for collecting and forwarding the tax to the trustee, the electric utility shall be authorized to deduct and retain two percent (2%) of such amount collected and forwarded to the trustee.

(3) All funds collected or received from such tax by the trustee, shall be paid into a separate account and remitted by the trustee to the board of directors of the emergency communications district in the manner directed in the resolution. For the purpose of compensating the trustee for the trustee's services in either collecting or forwarding the funds, or for both collecting and forwarding the funds, to the board of directors of the emergency communications district, the trustee shall be allowed two percent (2%) of the amount of the tax collected and received.

(4) The trustee is authorized to pursue any civil remedy available by law, including issuing distress warrants and the seizure of assets to collect any taxes due or delinquent levied pursuant to this section, including the collection of any

interest or penalties. In addition, the trustee is directed to print the name of any

delinquent taxpayer following the date the taxes become delinquent in a

newspaper of general circulation in the county.

(5) Upon any claim of illegal or incorrect assessment and collection, the

taxpayer has the remedies provided in title 67, chapter 1, it being the intent of

this act that the provisions of law which apply to the recovery of other county

taxes illegally or incorrectly assessed and collected shall also apply to the tax

levied pursuant to this act. Section 67-1-707 shall be applicable to adjustments

and refunds of such tax. With respect to the adjustment and settlement with

taxpayers, the trustee shall refund all taxes erroneously collected by the trustee

under the authority of this act.

AND FURTHER AMEND by deleting the language "Section 7" from subsection (b)(2) of Section

5, as amended, and by substituting instead the language "Section 6".